BDO General Information Security Policy

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1 OBJECTIVE

Establish the guidelines and directives required to protect the information and information systems where BDO and its clients' data are managed, produced, processed, stored, or transformed in Colombia from any threat that could compromise their confidentiality, integrity, availability, and traceability.

1.1 SPECIFIC OBJECTIVES

1.1.1 Information asset management
Guide BDO employees in Colombia in the collection, identification, classification, and management of the information assets they produce, store, collect, or safeguard, in compliance with current regulatory provisions.

1.1.2 Information security risk management
Manage information security risks promptly through controls, helping to reduce the negative impacts of their materialization.

1.1.3 Information security incident management
Manage Information Security Incidents that affect the confidentiality, integrity, or availability of BDO's information assets in Colombia.

1.1.4 Promote culture and appropriation
Promote a culture and ownership of information security and privacy among BDO employees in Colombia, to raise awareness of their duties and responsibilities in protec.

2. SCOPE

The Information Security Policy applies to all processes, locations, employees, contractors, suppliers, and strategic partners that access or manage BDO and its clients' information in Colombia, including outsourced services, the use of technology platforms, and regional operations under the MTS service model, worked through the corporate tenant within BDO Interamericas. Consequently, all parties involved are responsible for complying with the guidelines of the Information Security Management System (ISMS).

3. POLICY

BDO in Colombia is committed to establishing, implementing, maintaining, and continually improving an Information Security Management System that protects the confidentiality, integrity, and availability of information through governance, technical, and mandatory controls. It ensures a culture-based approach to information asset management, risk identification, and security incident management, in compliance with BDO's legal and regulatory requirements and global policies, supporting the firm's purpose and mission.

3.1 STRUCTURE

BDO's Information Security Policy in Colombia is designed to align with BDO Global's information security requirements and controls and ISO 27001:2022. This policy describes 'what' must be protected and establishes the control domains that must be implemented.

In the " MAN-GSI-05 SPECIFIC INFORMATION SECURITY POLICIES MANUAL", defining for each requirement or control the 'HOW' the guidelines are implemented.

3.2 GENERAL MANAGEMENT STATEMENTS

With this Policy, BDO in Colombia will formally accept ownership and responsibility for implementing and maintaining information security, asset, and risk management for all services provided, as well as for all data created, processed, and received in internal and client processes.

BDO en Colombia:

a) Accepts formal responsibility for the Information Security Management System (ISMS), consistent with the firm's ESG (environmental, social, and governance) vision.
b) Assign the role of lead partner of the Information Security Committee, representing senior management, and designate an Information Security Officer with the authority to report directly to the Committee.
c) Conducts periodic evaluations, both internal and external, on the effectiveness of established controls.
d) Committed to continuous improvement, managing audit results, risks, vulnerabilities, threats, and technological or regulatory changes.
e) Implement ISMS culture and ownership plans, with quarterly monitoring metrics.
f) Ensures the inclusion of specific information security contractual clauses in agreements with suppliers and strategic partners.
g) Centrally manage technology tools and access control across cloud environments, remote work, and mobile devices.

3.3 DOMAINS OF CONTROL

The following control domains are aligned with leading market practices and the requirements of BDO's Global Office. Through their implementation, follow-up, and monitoring, they allow for the establishment of adequate levels to protect the confidentiality, integrity, and availability of BDO's information in Colombia and its clients.

3.3.1 GOVERNMENT CONTROLS

a) Security Management.
b) Information Security Risk Management.
c) People Management.
d) Business Continuity / Crisis Management.
e) IT Service Management.
f) Supplier Management.
g) Physical Security.

3.3.2 TECHNICAL CONTROLS

a) Computer Systems.
b) Encryption.
c) Anti-Malware.
d) Grid.
e) Mobile Device Management.
f) Vulnerability Management.
g) Identity and Access Management.
h) Content Filtering.
i) Registration and Control.
j) Safe Development.

3.3.3 MANDATORY CONTROLS

a) Safe Disposal or Reuse of Equipment.
b) Clean Desk.
c) Reproductive Technologies.
d) Using Email.
e) Management.
f) Classification and Labeling of Information.
g) Data leak prevention.
h) Ownership of Information.
i) Security Organization.
j) Remote Work.
k) Applicable Regulatory Framework.

4. COMPLIANCE AND EXCEPTIONS

4.1 COMPLIANCE

a) Evidence will be submitted to BDO Global in the Continuous Compliance Monitoring Tool.
b) Documented manuals, procedures, and other guidelines will be stored, safeguarded, and updated in repositories accessible to interested parties.
c) BDO in Colombia conducts internal audits and periodic reviews of the effectiveness of controls

4.2 BREACH

a) Violation of any of the policies established in this document or those derived from it is considered a serious offense.
b) Employees who violate these guidelines will be liable for disciplinary action, as appropriate:

I. BDO Internal Work Regulations in Colombia.
II. Current laws and regulations.
III. Competent authorities.

4.3 EXCEPTIONS

They must be evaluated and approved by the information security committee or whoever the executive committee delegates, and a record of exceptions to this policy and the guidelines derived from it must be documented and maintained.

5. DOCUMENT PROPERTIES

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